

SPECIAL EDUCATION GENERAL EXPENDITURE CHARTS

1977 – 2007

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Office of Special Education and Early Intervention Services
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REVIEW OF SPECIAL EDUCATION COSTS FROM 1989 - 2007

Year	Section 52 Expenditures	Section 53 Expenditures	Total State Expenditures	Federal & Other Grant Expenditures*	Total District Expenditures	State Expenditure Increase	Percent Increase	Federal Grant Award**	Grant Award Increase	Percent Increase
2006-07	2,399,562,470	19,953,875	2,419,516,345	456,824,372	2,876,340,717	80,603,266	3.45%	343,545,799	1,020,569	0.30%
2005-06	2,319,366,677	19,546,402	2,338,913,079	458,216,951	2,797,130,030	97,826,622	4.37%	342,525,230	10,281,725	3.09%
2004-05	2,220,873,902	20,212,555	2,241,086,457	440,859,434	2,681,945,891	85,555,444	3.97%	332,243,505	45,616,886	15.92%
2003-04	2,136,875,433	18,655,580	2,155,531,013	348,435,959	2,503,966,972	90,204,864	4.37%	286,626,619	48,134,282	20.18%
2002-03	2,046,432,590	18,893,559	2,065,326,149	300,503,232	2,365,829,381	116,831,889	6.00%	238,492,337	41,069,896	20.80%
2001-02	1,930,608,573	17,885,687	1,948,494,260	262,584,207	2,211,078,467	85,494,555	4.59%	197,422,441	40,210,520	25.58%
2000-01	1,844,453,086	18,546,619	1,862,999,705	222,142,571	2,085,142,276	103,035,266	5.85%	157,211,921	23,134,743	17.25%
1999-00	1,741,237,252	18,727,187	1,759,964,439	201,310,722	1,961,275,161	116,136,094	7.06%	134,077,178	17,460,180	14.97%
1998-99	1,625,687,090	18,141,255	1,643,828,345	166,660,711	1,810,489,056	76,300,577	4.87%	116,616,998	14,520,137	14.22%
1997-98	1,551,005,853	16,521,915	1,567,527,768	135,807,178	1,703,334,946	32,508,289	2.12%	102,096,861	24,052,841	30.82%
1996-97	1,518,366,954	16,652,525	1,535,019,479	111,448,336	1,646,467,815	97,625,566	6.79%	78,044,020	-249,269	-0.32%
1995-96	1,420,347,050	17,046,863	1,437,393,913	115,185,519	1,552,579,432	103,168,111	7.73%	78,293,289	1,510,959	1.97%
1994-95	1,315,279,219	18,946,583	1,334,225,802	104,250,868	1,438,476,670	143,767,043	12.08%	76,782,330	1,474,368	1.96%
1993-94	1,170,734,291	19,724,468	1,190,458,759	116,493,207	1,306,951,966	92,911,525	8.47%	75,307,962	101,039	0.13%
1992-93	1,075,958,948	21,588,286	1,097,547,234	121,314,922	1,218,862,156	77,260,579	7.57%	75,206,923	6,471,171	9.41%
1991-92	995,499,673	24,786,982	1,020,286,655	96,884,913	1,117,171,568	84,243,017	9.00%	68,735,752	6,928,977	11.21%
1990-91	909,123,480	26,920,158	936,043,638	87,910,334	1,023,953,972	74,759,809	8.68%	61,806,775	6,961,793	12.69%
1989-90	833,276,268	28,007,561	861,283,829	85,632,767	946,916,596	78,571,401	10.04%	54,844,982	-939,353	-1.68%
1988-89	753,026,148	29,686,280	782,712,428	75,579,359	858,291,787	-----	-----	55,784,335	-----	-----

*Page 2 of SE-4096 (district reported expenditures - unaudited data)

**Federal grant awards include those from IDEA Flowthrough, IDEA Preschool and Special Education Chapter One. These amounts do not include administration funds or mandated activities funds.

REVIEW OF SECTION 52 COSTS AND STATE AID FUNDING FROM 1976 TO 2007

School Year	Section 52 Sept FTE Pupil Count	Section 52 Program Costs	Membership Deduction	Added Cost	Section 52 Appropriation	Section 52 Funding-% of Added Cost
1975-76	42,437	226,549,083	45,299,587	181,250,569	85,187,767	47.00
1976-77	43,616	250,204,560	49,599,363	200,605,197	85,079,086	42.41
1977-78*	46,269	287,239,729	59,652,221	220,232,434	83,281,115	37.82
1978-79*	48,798	329,104,831	70,565,589	244,686,175	80,034,475	32.71
1979-80	49,184	351,633,430	78,185,074	273,448,356	85,211,000	31.16
1980-81	48,270	393,118,513	89,070,441	304,048,072	50,108,000	16.48
1981-82	50,680	395,975,486	99,642,379	296,333,107	49,210,000	16.61
1982-83	51,795	427,542,529	106,577,063	320,965,466	54,703,573	17.04
1983-84	53,826	463,264,490	120,214,563	343,049,927	61,839,800	18.03
1984-85	56,249	510,814,414	138,457,687	372,356,727	67,878,653	18.23
1985-86	57,738	557,813,228	152,291,669	405,521,559	79,394,206	19.58
1986-87	58,963	614,018,392	165,332,702	448,685,690	91,784,420	20.46
1987-88	58,457	688,315,401	171,635,795	516,679,606	95,494,890	18.48
1988-89	59,755	753,026,148	183,848,775	569,177,373	95,478,466	16.77
1989-90	65,717	833,276,268	221,236,233	612,040,035	97,061,129	15.86
1990-91	65,768	909,123,480	239,754,899	669,368,581	97,981,805	14.64
1991-92	65,850	995,499,673	250,963,396	744,536,277	99,531,462	13.37
1992-93	66,504	1,075,958,948	258,997,733	816,961,215	102,958,788	12.60
1993-94**	67,058	1,170,734,291	304,115,274	866,619,017	102,911,290	11.88
1994-95	68,585	1,315,279,219	361,338,278	953,940,941	104,895,098	11.00
1995-96***	70,557	1,420,347,050	0	1,420,347,050	106,955,203	7.53
1996-97***	72,888	1,518,366,954	0	1,518,366,951	96,167,289	6.33
1997-98	75,673	1,551,005,853	0	1,551,005,853	443,801,713	28.6138
1998-99	77,872	1,625,687,090	0	1,625,687,090	465,170,853	28.6138
1999-00	79,882	1,741,237,252	0	1,741,341,951	498,264,103	28.6138
2000-01	82,646	1,844,453,086	0	1,843,775,452	527,574,220	28.6138
2001-02	85,411	1,930,608,573	0	1,930,608,573	552,420,476	28.6138
2002-03	87,958	2,046,432,590	0	2,046,432,590	585,562,128	28.6138
2003-04	89,184	2,136,875,433	0	2,136,875,433	611,441,263	28.6138
2004-05	88,966	2,220,873,902	0	2,220,873,902	635,476,417	28.6138
2005-06	88,643	2,319,366,677	0	2,319,366,677	664,076,428	28.6138
2006-07	85,455	2,399,562,470	0	2,399,562,470	686,606,006	28.6138

*1977-78 had \$7,355,074 & 1978-79 had \$13,853,067 in federal revenue deducted before calculating added costs

**1993-94 appropriation is the total amount available for distribution (elimination of the August payment for nonaccrual districts)

***Funding based on percent of total costs

****1993-94 and 1994-95 include deducts for Sec. 146. 1993-94 = -38,932,490 and 1994-95 = -26,510,341

*****Beginning in 1997-98, funding is 28.6138% of total costs (Durant I Supreme Court ruling)

REVIEW OF SECTION 53 COSTS AND STATE AID FUNDING FROM 1976 TO 2007

School Year	Section 53 Sept FTE Pupil Count	Section 53 Program Costs	Membership Deduction	Added Cost	Section 53 Appropriation	Payout Proration
1975-76	4,719	13,123,530	4,865,734	8,257,796	8,257,796	100%
1976-77	5,638	19,873,787	5,202,873	14,670,914	14,670,911	100%
1977-78*	4,414	30,596,797	5,601,515	18,865,885	18,865,885	100%
1978-79	4,267	28,114,872	5,935,047	22,179,825	22,179,825	100%
1979-80*	3,913	32,356,535	6,040,145	26,316,390	24,800,000	100%
1980-81*	4,181	36,931,298	6,772,427	30,158,871	26,900,000	100%
1981-82*	4,221	38,491,031	8,125,030	30,366,001	28,600,000	100%
1982-83	3,993	38,361,800	7,753,373	30,608,427	30,608,427	100%
1983-84	3,692	37,844,284	7,872,083	29,972,201	29,972,201	100%
1984-85	3,260	35,429,738	7,862,124	27,567,614	27,567,614	100%
1985-86	2,942	34,233,552	7,594,758	26,638,794	26,638,794	100%
1986-87	2,735	32,640,722	7,563,142	25,077,580	25,077,580	100%
1987-88	2,386	30,110,906	6,892,025	23,218,881	23,218,881	100%
1988-89	2,161	29,686,280	6,497,748	23,188,532	23,188,532	100%
1989-90	1,946	28,007,561	6,422,533	21,585,028	21,585,028	100%
1990-91	1,751	26,920,158	6,198,930	20,721,228	20,721,228	100%
1991-92	1,532	24,786,982	5,664,345	19,122,637	19,122,637	100%
1992-93	1,323	21,588,286	5,912,998	15,675,288	15,675,288	100%
1993-94***	1,147	19,724,468	5,683,290	14,041,178	14,041,178	100%
1994-95***	1,088	18,946,583	5,472,310	13,474,273	13,474,273	100%
1995-96**	1,000	17,046,863	5,756,555	11,304,823	11,304,823	100%
1996-97**	957	16,652,525	5,656,067	11,049,708	11,049,708	100%
1997-98**	955	16,521,915	5,825,336	10,722,716	10,722,716	100%
1998-99**	1,051	18,141,255	6,683,627	11,482,560	11,482,560	100%
1999-00**	1,056	18,727,187	6,884,758	11,884,962	11,884,962	100%
2000-01**	1,020	18,546,619	7,036,431	11,557,778	11,557,778	100%
2001-02**	972	17,885,687	7,061,332	10,841,683	10,841,683	100%
2002-03**	986	18,893,559	7,338,623	11,555,806	11,555,806	100%
2003-04**	947	18,655,580	7,061,585	11,607,100	11,607,100	100%
2004-05**	1,066	20,212,555	6,511,120	13,893,926	13,893,926	100%
2005-06**	1,008	19,546,402	7,448,248	12,116,825	12,116,825	100%
2006-07	966	19,953,875	7,373,403	12,593,314	12,593,314	100%

*Balance of added cost paid by a supplemental appropriation.

1977-78 -- \$6,129,397 1980-81 -- \$3,258,871

1979-80 -- \$1,516,390 1981-82 -- \$1,766,001

**Negative added cost amounts are zeroed out.

***1993-94 and 1994-95 include amounts for Sec. 146 deduct. 1993-94 = -721,547. 1994-95 = -492,744.

COST AND ENROLLMENT INFORMATION FOR THE MICHIGAN SCHOOLS FOR THE BLIND AND DEAF

MICHIGAN SCHOOL FOR THE BLIND						MICHIGAN SCHOOL FOR THE DEAF				
School Year	(1) Enroll ment	(2) Billed Costs R2749	(3) Aver. Cost Per Pupil	(4) Section 54	(5) Per Pupil	(1) Enroll ment	(2) Billed Costs R2749	(3) Aver. Cost Per Pupil	(4) Section 54	(5) Section 54 Per Pupil
1982-83	106	1,602,474	15,118	0	0	257	2,130,506	8,290	0	0
1983-84	92	1,415,231	15,383	0	0	239	2,155,705	9,020	0	0
1984-85	81	1,581,141	19,520	645,074	7,382	185	2,430,434	13,137	1,029,680	5,566
1985-86	85	1,538,700	18,102	658,320	9,438	135	2,487,700	18,427	1,042,926	7,725
1986-87	85	1,620,300	19,062	645,641	7,482	124	2,615,900	21,096	1,042,359	8,406
1987-88	89	1,657,100	18,619	645,956	6,626	140	2,673,200	19,094	1,042,043	7,443
1988-89	83	1,694,800	20,419	622,419	7,152	159	2,901,500	18,248	1,065,581	6,702
1989-90	81	2,278,200	28,126	725,475	8,270	147	3,022,599	20,562	962,525	6,548
1990-91	82	2,381,000	29,037	658,258	8,443	181	3,724,700	20,578	1,029,742	5,922
1991-92	70	2,180,673	31,152	603,460	9,192	172	3,919,159	22,786	1,084,540	6,900
1992-93	58	2,375,194	40,952	623,919	10,601	185	4,050,821	21,896	1,064,081	6,584
1993-94	42	2,216,641	52,777	506,202	13,220	160	4,059,712	25,373	1,091,798	7,453
1994-95	37	2,185,480	59,067	526,318	16,485	144	4,824,685	33,505	1,161,682	8,727
1995-96	20	1,906,643	95,332	505,556	26,506	127	4,458,966	35,110	1,182,444	9,997
1996-97	18	744,309	41,351	239,712	14,669	123	4,496,960	36,561	1,448,288	12,880
1997-98	17.5	843,278	48,187	381,547	21,809	114.5	2,887,458	21,590	1,306,453	11,410
1998-99	4.2	265,515	63,218	135,731	32,663	119.9	3,036,531	23,815	1,552,269	13,088
1999-00	0	0	0	0	0	105.1	2,929,966	24,877	1,688,000	16,062
2000-01	0	0	0	0	0	101.1	2,851,432	25,564	1,688,000	16,690
2001-02	0	0	0	0	0	110.7	2,801,527	22,527	1,688,000	15,244
2002-03	0	0	0	0	0	122.5	2,965,692	21,928	1,688,000	13,786
2003-04	0	0	0	0	0	127.2	3,890,628	27,641	1,688,000	13,271
2004-05	0	0	0	0	0	133.5	3,753,796	17,989	1,688,000	8,920
2005-06	0	0	0	0	0	153.9	4,556,383	27,063	1,688,000	10,971
2006-07	0	0	0	0	0	173.4	4,260,528	21,830	1,688,000	9,735
2007-08*	0	0	0	0	0	158.8	4,949,000	28,693	1,688,000	10,628

*Preliminary billing

- (1) Enrollment is the count data in FTE except in 1982-83 and 1983-84 where the data is reported in head count.
- (2) Billed costs represent educational costs billed to the ISDs. Federal funds, gifts and donations supporting instruction are not included.
- (3) Average cost/pupil is the average cost per full time equivalent pupil. MSB average pupil costs is an average of the 180 and 230 day programs. Beginning in FY 98 amount is the base tuition billed and does not include the additional service costs.
- (4) Section 54 is a revenue to ISDs to offset the tuition billed. It is proportionate to the billed costs of each school.
- (5) Section 54/pupil is the amount of revenue per full time equivalent pupil. The MSB average is the average of the 180 and 230 day programs.

All calculations are done on a billing day of attendance basis.